

report confirming that gun shows are becoming a buyer's mecca for criminals, with over 56,000 illegal firearms transfers.

Mr. Speaker, it is time for Congress to act. There should not be a place anywhere in America where criminals can buy guns with no questions asked.

CHILD ONLINE PROTECTION ACT

(Mr. PITTS asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. PITTS. Mr. Speaker, last year the Child Online Protection Act passed the House and Senate and was enacted into law. Without diminishing free speech, the Act set up a screening process so that children could not access obscene material on the Web. This sent a strong message that Congress is united in protecting our children from pornography over the World Wide Web.

Now, unbelievably, on February 1, a Federal judge in Pennsylvania has blocked enforcement of the Child Online Protection Act. It is appalling that our children can easily access these pornographic sites and pollute their minds with sexually explicit material. In response to the judge's ruling, we must urge the Justice Department to appeal this decision.

Mr. Speaker, I ask all Members of the House to join me in standing with American families to protect our children from pornography. Please contact my office if Members want to sign the letter to Attorney General Janet Reno. We owe this to our children.

JAPAN ILLEGALLY DUMPS STEEL IN AMERICA

(Mr. TRAFICANT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TRAFICANT. Mr. Speaker, after World War II Japanese officials were given tours of our steel mills. They were allowed to take photographs. They were further given blueprints of our machinery and technology. Then America gave Japan loans to build steel mills. When Japan could not repay the loans, they were forgiven from the goodness of our hearts.

Now, if that is not enough to massage your subdural hematoma, check this out. Japan today is illegally, let me say this again, is illegally dumping steel in America, destroying our companies, destroying American jobs. Unbelievable.

Japan has steel mills, we have photographs. Japan has surplus, we have deficits. Beam me up. Free trade is one thing. Illegal trade is illegal trade, Mr. Speaker.

ELIMINATE THE MARRIAGE PENALTY AND BRING TAX EQUITY TO WORKING FAMILIES

(Mr. TIAHRT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TIAHRT. Mr. Speaker, I believe one would have to be totally out of touch to defend the current tax code. No sane individual, if asked to start from scratch, would come up with the current tax code in a million years. The tax code is baffling even to the experts. In short, it is indefensible.

One of the aspects of the tax code that is particularly indefensible is the marriage tax penalty. Many people do not learn about the marriage tax penalty until they get married. Then they discover all of a sudden that the government wants to make sure young couples starting out have a little bit tougher time than they had planned.

Perhaps the most surprising of all is the fact that the marriage tax penalty can be the stiffest for those who can afford it the least, the working poor, who are trying to keep home and family together. This unfairness in the tax code should have been done away with years ago, but the liberals in Congress have fought against any tax relief, even for the working poor.

Mr. Speaker, now is the time to eliminate the marriage tax penalty and bring tax equity for working families.

INTRODUCING LEGISLATION HONORING OUR NATION'S FALLEN POLICE OFFICERS

(Mr. TIERNEY asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TIERNEY. Mr. Speaker, I rise today to introduce legislation to honor our Nation's fallen police officers. My bill, Mr. Speaker, would honor police officers who have been killed in the line of duty by lowering to half staff a flag over the Capitol which will then be given to the family of the officer.

The Capitol Police Board would designate the flagpole upon which the United States flag shall be flown at half mast for one day whenever a Federal, State, local, or territorial law enforcement officer is slain in the line of duty.

Currently, the United States flag is flown at half staff to honor police officers one time a year, on Police Officers Memorial Day. This bill provides for an additional and fitting tribute to our Nation's fallen police officers and their families. The legislation was originally sponsored by our former colleague, Thomas Foglietta, currently the Ambassador to Italy, and reintroduced by former Congressman Jay Johnson in the last Congress.

In addition, Mr. Speaker, I am pleased that my colleague, the gen-

tleman from Connecticut (Mr. JOHN LARSON) will be speaking in support of this bill and about a former member of his hometown police force in East Hartford, Connecticut, who was recently killed in the line of duty.

Mr. Speaker, I ask my colleagues to join together with me in honoring our Nation's fallen police officers.

IMPROVING EDUCATION IRA'S

(Mr. CHABOT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. CHABOT. Mr. Speaker, education is critically important to the future of our Nation. I venture to say every Democrat and Republican who is in Congress would agree with that statement.

In order to assist parents in financing their children's education, this Congress passed into law education IRAs. In a nutshell, they allow parents to set aside some of their hard-earned money for their kids' education and get some tax relief for doing so.

But a constituent of mine, John Michael, who happens to be a tax accountant, says there is a glitch in the law that needs to be fixed. I agree with him. With most IRAs, the taxpayer has until April 15 to make a contribution for the previous tax year, but under current law the education IRA's contribution must be made by December 31.

I would ask my Democratic and Republican colleagues to support my Education IRA Fairness Act which I introduced last week. It brings the education IRAs into line with all other IRAs, and it will improve education in this country.

HONORING POLICE OFFICERS KILLED IN THE LINE OF DUTY

(Mr. LARSON asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. LARSON. Mr. Speaker, I rise today to join the gentleman from Massachusetts (Mr. TIERNEY) in the introduction of a bill to honor police officers killed in the line of duty.

On January 23, Brian Aselton of East Hartford's police force gave his life on behalf of his fellow citizens whom he so valiantly protected. The community stood in shock and grief. It was a day dampened by sorrow and chilled by the passing of this young hero. Ten thousand police officers formed an endless sea of blue that marched into the cemetery to pay tribute to Brian's memory.

Nations and communities reveal an awful lot about themselves in the memorials they create, in the people they honor. Flying the flag at half mast will not bring back Brian or the near 150 officers killed in the line of duty each